

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION NO.481 OF 2006

Date: 15-02-2006

Between:

Unique Inflatables Limited ...Petitioner

And

The Commissioner,

Customs and Central Excise

And others ...Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

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Heard learned counsel for the parties.

This writ petition is filed against the order passed by the Customs, Central Excise and Service Tax Appellate Tribunal, Bangalore, dismissing the application for condonation of delay of 104 days. The plea was taken that the order appealed against had been served on one of the employees of the petitioner-company namely K.Chandrasekhar, but he had not shown it to the Company and he had left the services of the Company. The order had been served on Mr.K.Chandrasekhar on 08-03-2004, he left the services on 13-06-2004 that means, he was in the services of the Company for more than three months even after receipt of the order. Therefore, it is unbelievable that the order would not have been shown to the Company. Obviously this was a false plea. Even after they were informed by the Superintendent of the Central Excise in June, 2004, that an order had been passed, the petitioner did not file an appeal till 17-09-2004 on the ground that they were trying to get a copy of the order. Obviously, these were false pleas and the Tribunal was right in not condoning the delay. Learned counsel for the petitioner has, however, relied on a judgment in ***Collector, Land Acquisition v. MST Katiji and others***. We do not feel that this judgment in any way applies to the facts of the present case. He also relied on another judgment in ***Harsha Tractors Limited v. Collector of Customs***. This judgment does not lay down any principle, which could be followed by this Court.

For the foregoing reasons, the writ petition is liable to be dismissed and is accordingly dismissed. No order as to costs.

(Bilal Nazki, J)

15th February, 2006

(G.Chandraiah, J)

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